

people in it that is subjected to this tax-cut bill, Democrat or Republican tax-cut bills? No.

Let me give some quotes from people on the Republican side of the aisle on this tax-cut proposal.

"Most people in my district don't consider someone making over \$200,000 middle class." Republican from Iowa.

"It's a message that we need to give. That we don't think \$200,000 is middle class. Just because everyone signed the Contract With America does not mean that everyone agreed with every detail." Republican from Nevada said that.

"I want something that defends Democrats' charges that we are the party of the rich." Republican from Illinois.

"There's a lot of concern that if we were to enact all the tax cuts in the Contract With America that it would make it all but impossible to bring the deficit under control." The chairman of the Committee on Rules, Republican from New York, said that.

Clearly, what we see here is not a tax-cut plan that will go to middle America. It is a tax-cut plan that removes the minimum protection that we have to make sure that corporations pay any minimum taxes that we passed about 10 years ago because we saw some mega-corporations, transnational corporations getting away without paying a cent of tax.

The Republican proposal that we will have before us this week eliminates that law that requires corporations to pay at least a minimum tax. This is not a tax plan for average Americans. This is not a tax plan that the Congress should pass. This is not a tax plan that the President should sign. This is a tax plan that will go to a few and be paid by many.

Mr. Speaker, I would urge all my colleagues as we debate this measure to take a close look at what we do here today and tell the American people that, before we start talking about tax cuts, let us start talking about deficit reduction.

#### H.R. 1215, TAX FAIRNESS AND DEFICIT REDUCTION ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Kansas [Mr. TIAHRT] is recognized for 5 minutes.

Mr. TIAHRT. Mr. Speaker, today marks a dramatic change in the way Washington sets policy, and the way Congress does business. We have begun discussing a truly revolutionary tax bill. I would like to share with you why this bill, H.R. 1215 the tax relief bill is so important to me.

I want to be clear from the very beginning that this tax relief bill is not about rich versus poor. It's about rewarding behavior which grows our economy, pays off our debt, and keeps the torch of our system of self-governance burning bright.

You know, I was just elected to Congress last November. My wife, my three children, and I have enjoyed a nice life. But, we've worked hard, have been careful with our money, and have planned for the future.

I can still remember growing up on our family farm. As a family we woke up early and worked just as hard then. Like most farm families, our life was tough. But the love and good times we shared around the kitchen table, made all the tough times worth it.

When I hear people talking in this well about the Republicans trying to line the pockets of their rich friends, I think back to my days on that farm with my brother and sisters. I think back to the high-water pants I wore, and tried to cover up with lace-up boots, so no one could see.

President Dwight Eisenhower, a proud Kansan, used to talk about his humble childhood. He said he never realized he was poor when he was a kid, because he didn't know anything else. When I look back on my roots, President Eisenhower's description, I can identify with my fellow Kansan.

It is not despite my humble roots that I strongly support this bill, but because of my roots. This tax cut bill we will be discussing tomorrow is about families, and it is also about rewarding behavior which leads to a better community and a stronger nation.

This tax bill is about aiming at a goal, and trying to attain that goal. This tax bill is about Americans becoming their highest and best.

Americans can do better than to encourage its oldest and wisest citizens to mothball their talents prematurely, just because they reach the age of 65. But, that is exactly what this country does when it discourages productive behavior on the parts of its senior citizen. Allowing seniors to earn more and pay less taxes is reason alone to support this bill.

In fact the entire bill will help to keep this economy growing, and thus making it possible for us to balance our books by 2002. But the part of the bill which I support the strongest is the decrease in estate taxes.

I shared with you my farm background. Family farms are like so many other small businesses. Like my grandparents who worked hard their whole life, and they never felt they had any money. When they died they left the farm. In a sense my grandfather was rich for a day. My parents inherited the family farm. But after they paid all the debts, the notes and the dreaded inheritance tax, it was like they bought the farm from a stranger, the Government.

Is it right in America, a land where the right to own property is a fundamental right, that younger generations have to mortgage the family land to pay the Government's taxes.

Is it fair to burden families with outrageous inheritance taxes, when that capital used to purchase the land has

already been taxed once or twice already?

I am proud to support this bill which will increase the estate and gift tax exemption from \$600,000 to \$750,000. I am also proud that the \$750,000 amount will be indexed for inflation from 1998 on.

Anyone who has worked in a family business or on a family farm knows that a value of \$750,000 is not large as businesses or family farms go. And oftentimes families are forced to sell the businesses after a death just to pay the inheritance taxes.

Mr. Speaker, families have to deal with enough hardship when a loved one dies. Let's not add to their grief. In fact let's give them a hand, but keeping the hand of government out of their pockets. Let's pass H.R. 1215. It's the right thing for farmers, it's the right thing for small businesses, and it's the right thing for families.

□ 1700

#### THE REPUBLICAN CONTRACT: WHO WINS, WHO LOSES?

The SPEAKER pro tempore (Mr. BILBRAY). Under a previous order of the House, the gentlewoman from Illinois [Mrs. COLLINS] is recognized for 5 minutes.

Mrs. COLLINS of Illinois. Mr. Speaker, at the end of this week the Republicans will have a celebration of passage of items in their Contract on America in 100 days.

The most important question we need to ask about the Republican contract is: Who wins, and who loses? The breakneck pace the Republican leadership has employed to pass the items in the contract has obscured the answer to this question. I am confident that as time goes on, and the American people are given the time they deserve to consider these measures, they will understand that they will be the losers because their interests are not represented as they were led to believe.

So let us step back for a moment and take a look at these first 100 days. What are the Republicans really selling with the contract, and who is buying?

The Republican leadership moved quickly to tend to the needs of their special patrons: the special corporate interests who have for decades sought relief from their responsibilities for the health, safety, and well being of Americans.

Corporate America's special interests' day has finally come. In their zeal to protect their patrons the Republican leadership and members immediately moved to issue a blanket moratorium on all new regulations of the Federal Government. This blind, unthinking payoff to the special interests did not discriminate between good regulations and bad ones. It did not consider who might get hurt. That of course, was not the point. So this House voted to bring to a halt rules to protect the food supply from deadly E-coli contamination;